The CAS work plan for the period 2011–2013 builds on the three main tasks identified by the PSC Steering Committee during 2010:

A. To contribute to the consistency in the ISSAI framework (Harmonization Project)
B. To create awareness of the standards and guidelines and contribute with expert knowledge on the guidelines, relating to implementation efforts (Awareness raising)
C. To maintain and continue to develop the ISSAIs on Compliance Audit

In addition to the task defined by the PSC, CAS will explore the specific needs of courts og accounts in Compliance Audit.

The follow up on activities corresponding to the main tasks above and work in CAS has been organized in different subgroups;

A. The Harmonization Project
CAS is represented by Norway, Slovakia and ECA in the project. Their focus will be on:
• Parttake in the development of ISSAI 100 Common principles
• Develop ISSAI 400 Compliance Audit – purpose, principles & basic concepts

CAS has agreed to establish a "backoffice" function in the committee to support the project members who participate actively in the project.

B. Awareness raising

Strategy Project Team
CAS is represented by Norway and South Africa in the project. CAS has had the responsibility to develop a presentation to be used for awareness raising in Top Managements in SAIs of the ISSAI framework. The presentation also addresses adoption and implementation issues of great importance to be considered in the implementation process. CAS has also had the responsibility to formulate and present the key message of the ISSAI framework;
"Adherence to the ISSAIs adds Credibility, Quality and Professionalism to the work of every SAI!"

CAS Subgroup
In addition to the chair and South Africa, Namibia is part of CAS subgroup on awareness raising. The subgroup will work on:
• CAS focus in the awareness raising and implementation process
- Produce best practice/lessons learned
- Develop a Communication Kit on ISSAI 4000-series
- How to make use of the information in IDIs Stocktaking related to Compliance Audit - SAIs need in capacity building
- Look at questions /special issues to raise in seminars etc
- Translations on the CAS web site

All members of CAS are to work in their SAIs and regions to collect practices and share training material and some members already have participated at several regional and local arrangements to promote the new international standards and discuss issues concerning implementation.

**Development of the CAS web-site**

Resources have been added to the secretariat of CAS in order to make use of the CAS web-site both in the aspects of awareness raising and in the maintenance work. The ISSAIs are being implemented along different lines according to the SAIs various mandates and traditions, with different lessons learned. The web-site will a useful tool in gathering and systematizing information on the implementation process to help SAIs finding best practice and to identify issues in the standards that need to be followed up in the maintenance process.

**C. Maintenance of Compliance Audit Guidelines**

In the process of developing the ISSAI 4000-series, issues have already been addressed as important to look further into in;
- Materiality/pervasiveness – future work
- Sampling – India has taken up the responsibility to prepare a discussion paper on this
- limited vs. reasonable assurance – future work
- reasonable vs limited assurance – future work
- need for application material – future work
- opinion – positive vs negative report – future work
- How to set up a monitoring system - how to get feedback on issues to dwell on in maintenance, ie development of the CAS web-site

CAS will develop these issues further in light of the implementation experiences of the committee members.

**D. Court of accounts issues**

The possible need for an ISSAI 4300 addressing specific Court of Accounts issues related to Compliance Audit. A subgroup of participation of Tunisia, ECA and Brasil has been set up.